G. R. S. IX—5]

Previous references 1921 ( )

File No 55-21

Serial Nos. 162, 170, 188, 196, 202, 206, 226, 229

Later references Nil. 23-29 (21, 35, 64-76, 99, 106, 109-110, 114, 115, 119, 171, 176 to 187, 183 to 185, 187, 191 to 193, 197, 200, 204, 205 to 208) 11 79-31 (1924)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos

Part B for 1924

SUBJECT

Bye-laws framed by the Arasikere Municipal Council re Holidays, Vehicles Vaccination other etc

229 To. The Deputy Commissioner, Hassan No. 560 dt 28 7 1924

Approves of the draft Bye-laws

2 8 24.
4 8 24

G R S 11] 1922

GENERAL AND REVENUE SECRETARIAT.

(Jammu)

NOTES

File No. 53-21

FILE HEADING

Bye laws & Rules framed by the Municipal Committee

From

The Deputy Comr., Jammu

No. C 219-21/DDP Dated 17-5-22 Received 17-5-22

Diary No 6959	Enclos 1 Encl. and 2 Spare Copies	Serial No 662

BRIEF ABSTRACT OF LETTER

Submits for sanction the following bye-laws framed by the Municipal Committee Jammu namely :—

bye laws re- (1) Hotels; (2) Vaccination; (3) Vehicles; (4) Buildings; (5) Octroi; (6) Conservancy; & (7) Deaths & Births.

NOTES AND ORDERS

1) The bye laws have not been sent in duplicate as brought out in the returning slip for which necessary action may be taken.

18/5/22

2) Issue
18/5/22

NOTES—First Sheet

Serial No.

174 To the D.C. Erode no L 685 dt 23/5/22
Laws — Requests that bye-laws returned herewith may be retransmitted in duplicate.

186 From the Laws Offr no C 219-21/KDG dt 17-6-22 Retransmits the bye-laws in duplicate together with the Connected papers.

3) All the formalities required in these cases under Sec 48(2) of the Munl. Regn have been gone thro by the Munl Council though an objection from certain inhabitants were received against these bye laws, the Munl Cl have considered them & passed all the bye laws as the objections received were vague & could not be considered.

B — Vide Rep of the Munl Cl dt 26/1/22.

4) As the bye-laws relate to separate subjects & ~~each of the set~~ require careful scrutiny, the Octroi bye laws (no 5) have been taken up first & dealt with here. Similarly, if approved, the other bye laws will be worked out separately.

5) Octroi bye laws, i) Need have been scrutinized & necessary additions or Corrections are made in pencil in draft Copy.

6) Attention is also invited to Sec

NOTE—Contn sheet

G. R. S. III-2.

General and Revenue Secretariat

ML File No. 55 of 1921.

Serial No

C

re lines in the draft Copy - Mr. Schedule does not Correspond to that appended to notn. no R 631 q / 21-11-21 of 25-11-21 relating to Taxation in Travancore Cochin.

ii) Besides any exemption to the trade from the levy on any item as forwarded by us in that schedule, should be accompanied by recommendations to that from the Govt. as required under para 3 E of the Govt. notn.

iii) The draft by laws do not also Contain any provision or provisions under "Refund" as for instance, made in the Govt. by laws of Madras.

6) May These Govt. by laws be Therefore, ref. provision of the Govt. &c in accordance with the notn. of above ?

Sd.
14/7/22

7) (illegible) draft by laws

8) draft by laws accordingly

15/7 16/7

9) Done

To the Dy. Secretary No. L 356/ of 18/7.

Suggest certain Corrections in the by laws and calls for revised ones with the approval of the Govt.

196

Note—Contn. sheet.

G. R. S III-21

General and Revenue Secretariat

ML File No. 55 of 1921

Serial No

10) Bye laws re Native Wells &c.

Draft Sanctg with the Corrections & suggestions made in general in the draft Copy, to be dealt with with the similar bylaws framed for B. subj. for approval or other orders.

1584 4.9.22

11) (2nd number)

12) Submitted

11/9/22

13) Issued

203 Z. & C. Rules no d 1500 of 14.9.22 Sanctg the bye-laws re native wells with a few alterations

14) The following bye laws or Rules relating to the following subjects have been scrutinized and suggestions & have been noted in the draft Copy :—

(1) Vaccination, (2) numbering & Registering Vehicles; (3) Buildings, (4) Improvement Trust; & (5) Registration of Births & deaths.

15) A single draft sanctioning all the above also dealt with with the Corrected copies as noted below:—

(i) Amended Copy of the bylaws framed for municipal subj
(ii) do do do Municipal subj
(iii) do do do Improvement subj
(iv) do Vaccination Rules &c in connection with do
(v) do of the bylaws framed for Improvement subj,

NOTE—Contn sheet C

75 43 (5

(G I S. III 2]

General and Revenue Secretariat | M.L File No. 55 of 1921

Serial No.

16) Draft may be approved
(2nd Member) dsg 19/12/22

17) appd MW 14/12 dsg 14/12/22

18) Issue dsg 14/12/22

206 to the DC Stationery
No L 2096 dt 22-10-22
Sanctions the type Cards used with
81 188
from DC Vanni no 219-21 dt 12-12-22
Requests that the Canarese Copies of the below
Corresponding Letters Enclosed in ll 206
may also be approved & sent.
19) No request is further necessary
Send the draft for approval accordingly.
MW 19. 15/12/22 dsg 18-12-22

20) Rev Secy (Second Member) dsg 19/12/22

4023/19-12-22

21) appd MW

22) Issue dsg 25/12 dsg 26/12/22

RECD 8 JAN 23
LOCAL & BRANCH.

NOTE—Contn. sheet

"dsg" 1.1.23 Issued No L 4800 dt 5/1/23

6028

9

S. R. S. III-2]

General and Revenue Secretariat | Mund File No 55 of 1921

Serial No

226

From

The Deputy Commr, Hassan

No 219 & 26.4.24

With reference to ol 196 supra, resubmits the bye-laws, as revised by the Municipal Council of Arsikere

23) Called with reference to paras 6 and 9 of the Notes. The Kannada bye-laws are not modified in accordance with the alterations approved by the Municipal Council Sanction may be accorded to the English Bye laws only, with the direction that the Kannada bye laws be altered in consistence with the foliwn

12/24

NOTE—Contn sheet

G R. S III

General Revenue Secretariat | mc File No 53 of 19 21

Serial No

24) In his letter dated 17 5 22 the Deputy Commr. Hassan submitted for sanction the following 7 bye-laws framed by the Asst. Kere Municipal Council

(1) Hotels (5) octroi duty
(2) Vaccination (6) professional tax
(3) Vehicles (7) Deaths & Births
(4) Buildings

25) In Govt order No L 3096 of mc 55-21 dt 22 10 22, sanction has accorded to all the bye-laws referred to above except the octroi bye-laws

26) In their office letter No L 356/mc 5-5-21-196 dt 19 7 22, the D.C. Hassan has requested to have the octroi bye-laws revised in the light of the observations and suggestions made therein

27) The Deputy Commr. Hassan has now resubmitted the octroi bye-laws stating that the mc cl have resolved that exemption from payment of octroi should be given in respect of coconut, dry coconut, Kerosine oil, Jaggery and sugar. The modifications suggested in the above letter dt 19 7 22 have been duly attended by the mc cl

NOTE—Contn sheet

6078 87

G R S III 2J

WD 2810—GPB—10 000—31 5 24

General and Revenue Secretariat | Rel File No 55 of 19 24

P

Serial No

28) As per Rule 32 under Mh's copies dated 26 11 20 the exemption asked for may be granted and the Revised bye-laws, new Rules may be approved

29) Send with a draft G.O. approving for orders

27/12/20

30) The byelaws seem to be all right except for the fact that they do not contain provisions regarding 'refunds'. Though provisions are made for other particulars referred to in Sect 48 (1) (K) whether the Municipality may not be asked to revise the byelaws so as to provide for refunds also & for consideration To complete the byelaws such a provision seems to be necessary

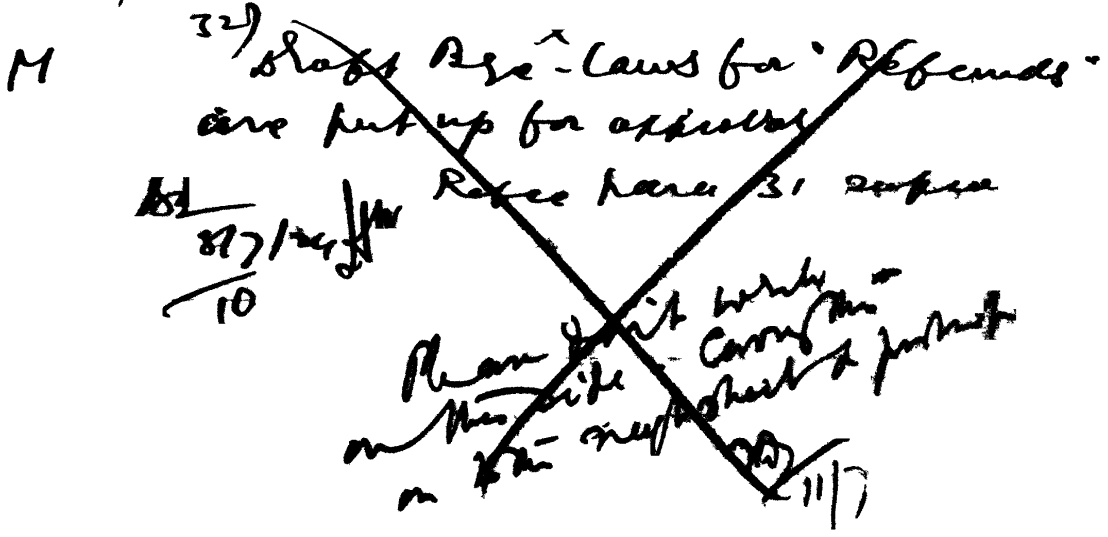
L and L Secy) 8/7

31) Draft byelaw undersigning

4/7

8/7/21

Mdfd—Comln. sh



6028

LO

G R S III-2]

WD 2810—GPE—10 000—31 5 24

General and Revenue Secretariat | Ext File No 55 of 1921

Serial No	
	32/ Model Bye-laws (RM) for Rebenders are put up for approval Rebate para 31 supra Hon Minister approves Land & Levy 1st Member Legislative Department 14/7 14/7 15/7 8/7 Done 14/7 no 1560 of 23/7/24 to the Hon'ble Minister approves of the draft Bye-laws

GENERAL & REVENUE SECRETARIAT
26 JUL 1924
LOCAL SELF GOVT BRANCH

NOTE—Contn shee

Mh. 55-21-11

OFFICE OF THE DEPUTY COMMISSIONER
HASSAN DISTRICT

Dated, Hassan, the 11th May 1922.

From

B VENKOBA RAO, Esq, B A,
Deputy Commissioner,
HASSAN DISTRICT

To

A.V. Ramanathan, Esq, B.A.,
Secretary to the Government of
His Highness The Maharaja of Mysore
Revenue *Department.* (in charge)

S i r,

I have the honor to submit herewith the Bye laws noted in the margin, proposed and approved by the Municipal Council at Arsikere at their meeting held on 26th January 1922 and to request that Government may kindly be moved to accord their sanction to the same.

1. Bye laws relating to Hotels.
2. -do- Vaccination
3. -do- Vehicles
4. -do- Railway
5. -do- Octroy
6. -do- Profession
7. -do- Deaths & Births

These bye laws have been sent in duplicate copy. Kindly return them for records after confirming them in Council.

18/5/22

I have the honor to be,
S i r,
your most obedient servant.

Deputy Commissioner,
Hassan District.

To the Dc Hassan
No 6887 dt 23/5/22
Request to retransmit the same in duplicate.

From

B VENKOBA RAO, Esq., B.A.,

Deputy Commissioner,

63.35 HASSAN DISTRICT

To

AV Ramanathan Esq BA
Rev. Secretary
to the Govt of Mysore
(In charge)

Dated 11
Despatched 13 } May 22.

Received 15 MAY 1922

General No C 219-22
No Estt

Enclosure No. 1 file

Submitting bye laws of Srirangapatna Municipality for sanction

G. R. S. VI—C/54)

SUBJECT ..

Diary No. of letter replied to 6957

General and Revenue Secretariat
(Branch)
, the 191 .

Date of issue 23.5.22

Signed by Mr. D.C.S

Section No C
File No. 55-21
Serial No 170

No L 6857/Estt I file

To The Deputy-Commissioner, Thanjavur

Sir

In returning herewith the 7/Spl Cr. relating to the Teachers in Cs with the Connected papers received with your Cttn No C 214-21/K.S.G. dt 4/5 I am directed to request you to furnish us the Connected Records omitted in the Statement of Salaries orders

I have, &c

for Secretary

18/5/22

over

List of enclosures.

Copied by

Encrypted by

Office of the Deputy Commissioner,

Hassan District,

dated Hassan, 17th June 1922.

No. C. 219-21/L.S.G.

From

M. Sadasiva Rao, Esquire., B.A., B.L.,
Deputy Commissioner(in charge),
Hassan District.

To

A.V.Ramanathan Esquire., B.A.,
Secretary to Government,
Revenue Department,(in charge),
Bangalore.

S i r,

With reference to your letter No. L. 6857 Ml. 55-21-17 dated 23rd Ultimo, I have the honor to forward herewith seven draft bye-laws in duplicate (both in English and Kanarese) relating to the Arsikere Municipality together with the connected papers.

I have the honor to be,

S i r,

Your most obedient servant.

P Sangamangala Setti
Deputy Commissioner,(in charge),
Hassan District.

No. R. 6319—III. 81. 19-6, dated 21st No[illegible]

The Government of His Majesty [illegible] are pleased to direct that [illegible] July 1921, the levy of [illegible] shall come into [illegible] hereafter, be constituted, and that further that, in exercise of the powers conferred by Sub-section 3 of Section [illegible] of the Municipalities Act, the following rates be levied by the said Municipal Council from the above said date:—

THE RATES SPECIFIED IN SCHEDULES I TO IV

(1) A tax on buildings and lands situated within the Municipal area
(2) A tax on vehicles and animals used for riding, draught or burden
(3) A tax on arts, professions, trades and callings and on offices and appointments held
(4) An Octroi on animals and goods brought within the octroi limits for consumption or use therein

RULES FOR THE LEVY OF TAXES ON BUILDINGS AND LANDS

2 *Preparation of assessment list*—Every Municipal Council shall cause an assessment list of all buildings and lands and vacant sites in the municipality to be prepared containing—

(*a*) the name of the street or the division in which the property is situated
(*b*) the designation of the property either by name or by number sufficient for identification
(*c*) the names of the owner and occupier, if known
(*d*) the valuation on which the property is assessed and
(*e*) the amount of taxes assessed thereon

3 *Inspection of property*—For the purposes of making such assessment on property aforesaid the Municipal Council may appoint any person or persons to make an inspection of the property

4 *Information to be supplied*—On the requisition of the Municipal Council or of a person appointed under Rule 3, the owner or occupier of any building or land shall, within such reasonable period, as shall be specified in the requisition, be bound to furnish a true return to the best of his knowledge and belief and subscribed with his signature—

(*a*) as to the name and place of abode of the owner or occupier or of both
(*b*) as to the dimensions of such building or land and the market value thereof

5 *Inspection of list*—When the assessment list has been completed, the Municipal Council shall give public notice thereof by beat of tom tom or in such manner as they deem fit and of the place where a list or a copy thereof may be inspected and every person claiming to be either owner or occupier of the property included in the list and any agent of such person shall be at liberty to inspect the list and to make an extract therefrom without charge

6 *Complaint*—The Municipal Council shall at the same time give public notice of a day not being less than fifteen days from the publication of such notice on or before which complaints against the amount of any rateable value entered in the assessment list will be received by them

7 *Notice of first or increased assessment*—Whenever a new property is entered in the assessment list prepared and approved under Rules 5 and 6 *supra* for the first time or whenever the rateable value already in force is increased, the Municipal Council shall as soon as conveniently may be, give a written notice to the owner or occupier of the property to the effect that any complaint against the same will be received by them at any time within fifteen days from the service of the said notice

8 *Register of complaints*—The Municipal Council shall cause all complaints so received to be registered in a book to be kept for this purpose and shall investigate and dispose of the objections

9 *Amendment of assessment list*—When the complaint is disposed of and the result noted in the Register, any amendment necessary in accordance with such result shall be made in the assessment list

10 *Authentication of list*—When all the complaints have been disposed of and all amendments in accordance with such complaints have been made in the assessment list the said list shall be authenticated by the President and two members of the Council who shall certify that excepting the cases in which amendments have been made, no valid objection has been made to the valuation of the assessment contained in the list

11 (1) *Amendment of list* —The Municipal Council may, at any time, alter the said list by inserting the name of any person whose name ought to have been inserted or by inserting any property which ought to have been inserted or by altering the value of or assessment on any property which has been erroneously valued or assessed through fraud, accident or mistakes after giving, notice to any person interested in the alteration, of a time not less than one month from the date of service of such notice at which the alteration is made

(2) Every objection made by any person interested in such alteration before the time fixed in the notice shall be dealt with on its merits

(3) Every alteration made under this rule shall have the same effect as if it had been made at the time of the preparation or revision of the list during the official year in which such alteration was made

12 (1) *Revision of list* —It shall not be necessary to prepare a new assessment list every year Subject to the condition that every part of the assessment list shall be completely revised not less than once in every five years, the Municipal Council may adopt the valuation and assessment contained in the list for one year with such alteration as may be deemed necessary for the year immediately following

(2) But the provision of the Rules 5, 6 7, 8, 9, 10 and 11 shall be applicable every year as if anew assessment list had been completed at the commencement of the official year

13 *Taxes from whom primarily leviable* —Taxes on buildings and lands shall be primarily leviable from the actual occupier of the property upon which the said taxes are assessed if he is the owner of the buildings or lands or holds them on a building or other lease from the Government or from the Municipal Council or on a building lease from any person

14 *Property tax a first charge on property and moveables* —Taxes on buildings and lands shall, subject to the prior payment of land revenue, if any, due to Government thereon be a first charge upon the buildings or lands and upon the moveable property, if any, found within or upon such building or land belonging to the person liable to the tax

15 (1) *Owners obligation to give notice of demolition of building and liability on failure* —In the event of any building being demolished, the owner shall give notice thereof to the President

(2) Until such notice is given the said owner shall be liable at the discretion of the Municipal Council for the payment of the property tax which would have been leviable had not such building been demolished

16 (1) *Obligation of the transferee to give notice of transfer* —Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred the person to whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President

(3) Whenever such transfer comes to the knowledge of the President either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the Municipal register for that of the person primarily responsible

Rules for the levy of Taxes on Animals and Vehicles

17 *Register showing the names of persons liable to pay taxes on vehicles* —The Municipal Council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles and animals with the amount leviable and such other details as may be necessary

18 *Complaints, amendment of list etc* —Rules 5 to 11 *supra* relating to complaints, amendment and revision of the list, etc , shall apply *mutatis mutandis* to the levy of tax under Rule 17

19 *Composition fee* —The Municipal Council may compound with the keeper of any livery stable or of horse or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

20 *Liability of the transferer to give notice of transfer* —When a vehicle or animal has been sold, the transferer shall give notice of the same to the President and until such notice is given, he shall be liable to the payment of the tax

Rules for the levy of Tax on Arts Profession trade etc

21 *Definition of person* —In these rules the word person includes a firm, company or association

22 *President to decide class and revise classification* —The President shall decide in which of the classes a person shall be placed and he may also revise the lists as often as necessary

23 *Basis of assessment* —The income or profits of the year ending 31st December previous to the date of assessment shall, if possible, be taken as the basis of assessment

24 *Refund in case the person ceases to exercise profession* —Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax— subject to the provision that refund shall be given for whole months only

25 *Persons exercising one or more trades, etc* —When a person exercises more than one trade or calling within the limits of the Municipality whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources.

26 *Assessment list* —The Municipal Council shall prepare an assessment list in the Form No 8 prescribed in the Municipal Account Manual The assessment shall be made a fresh every year

27 *Complaints and objection* —Complaints and objections may be disposed of in the manner prescribed by Rules 8 9 10 and 11

28 *Every member of a firm etc , to be separately liable* —Every member of a firm or partnership or of an undivided Hindu family shall be jointly and severally liable to the tax leviable under these rules

29 *Liability of he person to give notice of change of designation, etc* —Every person liable to be taxed who shall change either the designation of his firm or the nature of his profession trade or calling or his place of business shall within thirty days of such change give intimation thereof to the President and until such notice is given he shall be liable to such tax as may be assessed by the President

30 *A person exercising a profession in more than one Municipality* —If in any half year, any person exercises in more than one Municipality any such art profession trade or calling or holds any such office or appointment shall be liable to pay the tax leviable under the rules in each of such municipality provided that the tax payable in each such municipality shall be fixed with reference only to the income derived from the business carried on or the appointment held therein

RULES FOR THE LEVY OF OCTROI

31 The Municipal Councils shall frame bye-laws under Section 48 (1) (k) of the Regulation for the levy of octroi at the rates specified in Schedule IV

32 *Municipal Councils exempted from levying Octroi on certain articles* —Any Municipal Council may on the recommendation of the Deputy Commissioner be exempted from levying octroi on any of the articles mentioned in the schedule

33 *Municipal Councils may compound* —The Municipal Councils may also compound with any merchant for the payment of the duty on one or more articles according to the schedule for a lump sum equal to the average of the duty levied from him on account of such article or articles during the past three years The composition so should however be fixed with due regard to the extent of trade carried on by the merchan

RULES FOR THE RECOVERY OF TAXES

34 *Receipts to be granted* —For all sums paid on account of any tax under the above rules a receipt showing the amount and tax on account of which it has been paid shall be tendered by the person receiving the same

35 *Notice of demand* —Where any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix A For every such notice issued a fee of annas two shall be levied

36 *Distraint etc* —If such owner or owner s agent or occupier or person shall not within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorized in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

37 *Civil suit for Municipal dues* —Nothing herein contained shall preclude the Municipal Council from suing in a Civil Court for any amount due to them under these rules

38 *Warrant for distraint* —In order to distrain and sell the property referred to in Rule 36 the President shall issue a warrant in the form prescribed in Appendix B and for each such warrant a fee of eight annas shall be leviable

39 *Exceptions* —The moveable property that is not liable to attachment and sale under Section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

40 *Distraint when and how made* —Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance —

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to withdraw

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property

41 *Excessive distress to be avoided* —The distress shall not be excessive—that is to say the property distrained shall be nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale

42 *Procedure when amount due is not paid* —If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale, the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid

43 *Procedure if property is perishable* —If the property seized is perishable or if the expense of keeping it will, together with the amount of the tax due, exceed the value of the property, the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

44 *Surplus, how to be treated* —The surplus, if any, shall be paid to the person in possession distrained at the time of its seizure, if application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the Municipal Council

45 *No Municipal officer shall bid* —Neither the President nor any Municipal officer or servant shall directly or indirectly purchase any property at any such sale

46 *Levy of distraint fee* —Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs 5
A fee of six annas if the amount distrained for is not less than Rs 5 but less than Rs 10
A fee of eight annas if the amount distrained for is not less than Rs 10 but less than Rs 25
A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50
A fee of rupees two if the amount distrained for is not less than Rs 50 but less than Rs 75
A fee of ruppees three if the amount distrained for is not less than Rs 75 but less than Rs 100
A fee of rupees five if the amount distrained for is not less than Rs 100 and over

47 *Fees for maintaining live-stock distrained* —Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained

RATES FOR THESE WILL BE AS FOLLOWS —

	Annas	
Buffalo	4	each
Do calf	2	,,
Bullock or cow	4	,,
Heifer or calf	1	,,
Sheep or goat	1	,,
Kid	1	,,
Horse	4	,,

	Annas	Each
Foal	2	,,
Donkey	1	,,
Pig	1	,,
Birds of all kinds	1	,,

provided that no rate shall be charged where the owner of any live stock pays the full amount of the Municipal dues and receives back such live stock within three hours after seizure

48 *Tax when to be demanded from the tenant* —If the property tax due in respect of any land remains unpaid after a notice of demand has been duly served on the owner thereof, the President may demand such sum from the occupier of such building or land and in default of payment, may recover from him in the manner provided for in Rule 36 However no arrears due from the owner for more than one year shall be so recovered from the occupier

G ARAVAMUDU IYENGAR,
Secretary to Government, Revenue Department

APPENDIX A

Notice of Demand

Take notice that the President of the Municipal Council demands from you the sum of Rs due from you to the Municipal Council on account of in for the half year and if the sum due is not paid into the office of a or if sufficient cause for the non-payment is not shown to him to within fifteen days from the service of this notice a warrant of distress will be issued for the recovery of the same with costs

Date *Signature of the President or the Vice-President*

APPENDIX B

Distraint Warrant

To

(*Here insert the name of the officer charged with the execution of the warrant*)

Whereas of has not paid or shown sufficient cause for the non payment of the sum of rupees due for the taxes mentioned in the margin for the 192 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made this is to command you to distrain the goods and chattles of the said (or as the case may be, any goods and chattles found on the premises referred to) to the amount of the said sum of Rs together with for warrant fee making together with a sum of Rs and such further sum as may be sufficient to defray the charges of taking keeping and selling such distraint and if within fifteen days next after such distraint the amount due on account of the said taxes and fee shall not be paid together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattles and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the charges of taking, keeping and selling such distraint to return the surplus if any, on demand to the person whom you found in possession of the said goods and chattles If sufficient distraint cannot be found of the goods and chattles of the said you are to certify the same to me together with this warrant

Date *Signature or Stamp of the President of the Municipal Council*

SCHEDULE I

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
	Tax on buildings	Buildings	A rate on houses at 8 annas for every 100 rupees or portion of 100 rupees of the market value up to Rs 2,000 with 4 annas for every 100 rupees or portion of Rs. 100 for the balance of such value in excess of Rs. 2,000	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless the Government consents to the levy of the tax. (c) Buildings exclusively used as places of public worship or for religious or charitable, but not for residential purposes. (1) Mantaps or buildings within the precincts of the temple used for storage of vahanams and other materials of the temple and those exclusively used by the archak for preparing Nayavedyam etc. (2) Out houses within the precincts of the temple used for residential purposes by persons entrusted with the temple work and those within the precincts of chattram or musafirkhanas used for residential purposes by persons entrusted with the cleaning work of the institution (d) Aided or unaided schools on the buildings of which no rent is charged by the owners (e) Buildings whose market value is Rs 10 and under occupied by old and infirm people who earn nothing and who are too poor to pay the least rate of tax viz. annas eight. (f) Buildings used for the purpose of native gymnasiums. (g) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
	Tax on vacant lands	Vacant lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith as garden or pleasure ground or for the pasturage of animals kept for private use, etc	Two annas of every 80 square yards	Vacant site specially reserved by Government for specific purposes such as pitching of tents parade and halting of troops.	In two equal instalments in advance in July and January every year
	Tax on vehicles	All vehicles kept for use within the Municipal limits.	SCHEDULE II (a) Four-wheeled vehicles with springs constructed to be drawn by two or more (b) Do horse bull or bullocks or by two or more horses under 13 hands, bull or bullocks, Rs. 5. (c) Two-wheeled vehicles with springs constructed to be drawn by one or more horses bull or bullocks Rs. 3 (d) Every other vehicles with springs Rs. 3 (e) Every bicycle, Rs. 2 (f) Every cart or other vehicle without spring, Rs. 2 (g) Every motor car Rs. 10 (h) Every motor bicycle Rs. 5	(a) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja. (b) Vehicles the property of Government unless the Government consents to the levy of the tax. (c) Vehicles belonging to the Municipality and not those hired by them (d) Juvenile vehicles such as perambulators, etc. (e) Vehicles kept by carriage builders or dealers solely for sale. (f) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half year (g) Vehicles belonging to members of the Police and of the officers of the Municipality employed in and out door duties, provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council.	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January

	Class I. Every person holding any office or appointment, public or private or employed in any capacity whose pay salary or pension amounts to Rs. 1 000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs. 1,000 or upwards a month (1) Carrying on business as a company (2) Abkari renters wholesale and retail traders and manufacturers of every kind contractors, auctioneers and Commission Agents (3) Bankers moneylenders money changers and pawnbrokers (4) Editors and proprietors of Newspapers (5) Advocates, Attorneys, Pleaders (6) Practising medical practitioners of all kinds including Hakims and Vaidyas (7) Civil Engineers (8) Owners and farmers of markets and toll farmers (9) Owners of mills, warehouses printing presses, oil presses cotton presses, and factories of all kinds. (10) Keepers of hotels, lodging houses, boarding houses (11) Professional artists, Photographers, actors owners or managers of circuses or theatrical companies, mummers and dancers (12) Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages (13) Artizans	Rs. 50		
	Class II. Every person described in Class I whose pay salary or pension amounts to or whose income is estimated to amount to Rs. 500 a month or upwards			
	Class III Rs. Rs. Do 300 a month or upwards 12	Rs. 25		
	Class IV Do 300 a month or upwards 6			
			(1) Agriculture. (2) The performance by an Agriculturist in respect of the produce raised by him or received by him as rent of any process ordinarily employed by any Agriculturist to render such produce to be taken to market. (2) The sale by any Agriculturist of the produce raised by him or received by him as rent, when he does not keep a stall for the sale of such produce. (3) Co-operative Societies which are intended for the benefit of the *bonafide members*	In two equal instalments in advance in July and January every year

SCHEDULE III —*concld*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
		Do Rs 100	CLASS V a month or upwards Rs. 4		
		Do Rs 50 a month or upwards Rs. 2	CLASS VI		
		Do Rs. 30 a month or upwards Re. 1	CLASS VII.		
			SCHEDULE IV		
5	Octroi	Articles and animals specified in Column 4	Fresh cocoanuts, each 0 0 1 Dry cocoanuts per maund 0 8 0 Betel leaves 100 leaves 0 0 1 Jaggery per maund 0 2 0 Sugar per maund 0 4 0 Kerosene oil and petrol per tin 0 2 0 Tobacco per maund 1 0 0 Piece goods per rupee, *ad valorem*. 0 0 3 Sheep or goats, each 0 1 6	(1) Personal luggage of travellers' articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within Municipal limits and are taken to the bonded warehouse as provided in the bye-laws, provided that if such goods be not exported they shall pay the full duty (3) Six green cocoanuts six dry cocoanuts 100 betel leaves and one seer of tobacco if brought for personal consumption by *bona fide* travellers. (4) Piece goods manufactured locally	Time of import of goods into Municipal limits.

60

SHIMOGA TOWN MUNICIPALITY

Bye laws regulating buildings and other structures in the town of Shimoga under Section 48 (1) P and sanctioned in Government Order No 1702—Mi 50-15-26, dated 2nd September 1916

I Every person intending to erect or re erect within the meaning of Sections 92 to 96 of the Mysore Municipal Regulation No. VII of 1906 any building in the town of Shimoga shall give notice in writing of his intention to the President

Such notice shall be accompanied with a site plan of the land on which the structure is proposed to be built drawn to a scale of not less than 10 feet to an inch, showing

(a) the position of the building and appurtenant out buildings to be erected on the land,

(b) the area to be occupied by the building and out-buildings on the land,

(c) the names (if any) or description of the adjacent roads, streets bridges, culverts or buildings and

(d) the number of the lot and the name or number of the block and street or road in which the land is situated

II The plan required to be produced under Section 96 of the Mysore Municipal Regu lation shall be in duplicate

It shall show in sections and elevations the plan of the ground floor and of each other floor if any, the depth and the thickness of the foundation the height and thickness of the plinth and walls above the plinth the thickness of the floor or floors and the dimensions and structure of the roof

The aforesaid plan shall further show the posit on of the line or frontage of the proposed building with reference to the adjacent side drain of the street or road which the building faces or if there be no such side drain with reference to the central line of the street or road

III The license and the plan shall always be available on the spot for inspection by the Municipal authorities

Provided that in the case of buildings of which the value will be less than Rs 500 it shall be sufficient for the site plan to show to the satisfaction of the Vice President without scale the size of the proposed building and its position on the land together with the position of the land with reference to adjacent buildings or lands

IV No foundation of a new building intended for human occupation shall be con structed on a site which has been filled up with or used as a place for depositing excrementi tious matter or the carcasses of dead animals or other filthy or offensive matter until such matter shall have been properly removed to the satisfaction of the President or shall in his opinion have become innocuous

V No shop or market place manufactory place of public resort etc should be built in the midst of localities intended for residential purposes unless specially authorised by the Municipal Council

VI No pits shall be excavated in the sites allotted for building dwelling houses

VII No building site shall be surrounded by a hedge of lantana aloe prickly pear or other objectionable plant or by a fence of barbed iron wire

VIII No new building shall be erected by any person the foundation of the wall of which along the road is less than 1½ feet from the side drain

IX The level of the plinth of any building shall not be below such level as may be fixed by the Vice President

X The eaves of buildings sun shades to windows water spouts to drain roof water shall not project beyond the side street drain adjoining the house and the spouts shall be led down to the ground

XI The steps to get up the plinth from the road shall not project beyond the outer edge of the side drain of the road

XII No sun shades for shops either temporary or permanent shall be erected beyond the outer edge of the side drain of the road

XIII No person shall construct over a privy whether new or old any room or struc ture of any description other than another privy or a bathing place or bath room

XIV If any person has any doubt or difficulty as to the true intent or meaning of any matter connected with these rules or the requirements thereof, he may, before giving notice, in writing, of his intention to erect or re-erect any building, apply to the Municipal Vice-President who shall, upon receipt of such application, give the said person within a week such information as in the circumstances may be necessary

Construction of privies or latrines

XV Every place, other than a water-closet or bath room situated within any house building or enclosure, and habitually used for the purpose of nature or for keeping human excreta shall be considered to be a privy or latrine within the meaning of this bye law

XVI. Every person who shall erect a new building shall in connection with such buildings as chattrams, agraharams and tenements, etc, construct such a number of privies and in such manner as shall be prescribed in each case by the President.

XVII A person who shall construct a new privy, whether in connection with a building or not, shall construct such privy upon such site or in such position and manner only as shall be approved by the Vice-President.

XVIII Whenever under any of the foregoing bye laws the doing or the omitting of doing a thing or the validity of anything depends upon sanction, permission, approval, order, direction, requisition, notice or satisfaction of the President, a written document signed by the President, or by any Municipal Officer to whom the President may have delegated his powers, duties or functions in that behalf purporting to convey or set forth his sanction, permission, approval, order, direction, requisition, notice or satisfaction, shall be sufficient *prima facie* evidence of such sanction, permission, approval, order, direction, requisition, notice or satisfaction

A Subramanya Iyer,
President

Letter No. L. 6857/Ml. 55-21-171 dated 23rd May 1922 from the Secretary to Government, Revenue Department, to the Deputy Commissioner, Hassan District.

In returning herewith the 7 draft bye-laws relating to the Arsikere Municipality with the connected papers, received with your letter No. C. 219-21/L.S.G. dated 11th May 1922, I am directed to request you to be so good as to cause the same to be retransmitted in duplicate as required by the standing orders.

Office of the Deputy Commissioner,
Hassan District,
Dated, Hassan, the 27th May 1922.

No. C 219-21 Eflm

M E M O.

Copy of the above with its enclosures is forwarded to the President Arsikere Municipality for early needful action.

For Deputy Commissioner,
Hassan District.

L 687

C 219-21 Q.

[illegible]

1 [illegible]

2 [illegible]

3 [illegible]

4. [illegible]

5 [illegible]

6 [illegible]

7 [illegible]

8 [illegible]

9 [illegible]

10 [illegible]

11 [illegible]

12. [illegible] 570/21 22 [illegible]

[illegible]

[illegible]

13 [illegible] 5'5 [illegible]
4 4 22.

14 [illegible]

15 [illegible]

16. ಇದರ ಶೀರ್ಷಿಕೆ ಯಾವುದು ಇರಬಹುದು. (ಸೂಕ್ತ ಶೀರ್ಷಿಕೆ ಕೊಡಿ)

17 ಇದರಲ್ಲಿ ಬರುವ ಪದಗಳು ಎಷ್ಟು ——— ಪದ. ———

18 ಒತ್ತಕ್ಷರ ಪದಗಳು ಎಷ್ಟು ——— ಪದ. ———

19 ಶೀರ್ಷಿಕೆ ಹೊರತು ಪಡಿಸಿ ಎಷ್ಟು ಸಾಲುಗಳಿವೆ ——— ಸಾಲು ———

20 ಅರ್ಥ ತಿಳಿಯದ ಪದಗಳು ಎಷ್ಟು ——— ಪದ. ———

21. ಕೆಳಗಿನವುಗಳ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ / ಬಳಸಿ ವಾಕ್ಯ ರಚಿಸಿ

ದಂಡಿ ಪದ ಅಥವಾ ಪದಗುಚ್ಛ

ಮಾತೆಯರೆ

G R S VI—G/32]

SUBJECT

Diary No of letter replied to 7543

General and Revenue Secretariat

(Manual) .

, *the* 191

Date of issue 18-7

Signed by

Section [illegible]

File No 55-21

Serial No 1916

No 3561 Encl as per list

To The Deputy Com , Manipur

Sir

With reference to the Election Bye-laws of the Arunachal Pradesh Municipal Council Secretariat and Corrigendum vide your Endtt. No C 219-21/Leg dt 17.5.22, I am directed to observe as follows :-

(1) Schedule IV re Lands up-handed to the draft bye laws does not Covenant to the Govt. Same schedule is put with no R6319

over

mf 31-05-6

§ of 1924 relating to taxation in Panchayat Samiti Councils.

ii) Whether any item shown in the Second Schedule is to be exempted from imposition of Octroi on a recommendation from any Panchayat Samiti and if so which item should be exempted.

iii) The draft by-laws do not contain any provisions in provisions under Refund" as are found made in similar enacted by laws.

2. The draft by-laws are therefore herewith returned for revision by the Panchayat Samiti in accordance with the notes recorded above.

List of enclosures:

3. Some corrections & suggestions have been made in the draft copy for which may be considered by the Samiti during the discussion of the by-laws.

Copied by

Examined by

Yours, &c.

Dy. Secy. to Govt.

GRS VI G 34]

SUBJECT

Diary No of letter replied to 7543

General and Revenue Secretariat

(Inam)

, *the* 192

Date of issue 14/9/22

Signed by

May this be

i Printed ?

ii treated as a standing order

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section Inam

File No 53-21

Serial No 203

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Corr. dg. with letter no C. 214-21/C.S.G. dg. 17.6.1922 from the Dy Comr. Shimoga Dt. requesting sanction to the draft bye laws re nature of Hotels, Bakeries, &c framed by the Shikarpur Municipal Council & framed under Sec 68(10) of the Kgrove Inam Regn

Order Thereon No. Letter Bye laws

The bye laws are sanctioned with ~~certain~~ slight alterations, and a copy of the same as altered, is attached hereto.

The Dy Comr. is requested to have the bye laws printed and

List of enclosures

Copied by

Examined by

WD 1638—G.P.B.—1,000,000—21 12-21

Notice Dated 30 11 1921

Arsikere Municipality

The following draft- by laws proposed by the Arsikere Municipal Council under Section 43 (xxiii) of the Mysore Municipal Regulation of 1906 for regulating the Indian hotels or eating houses ~~are published for the information of the public~~ and framed in Fo No L 2500/mil ST-21-203 dt 14 9 22

1. Any eating house or hotel includes any house or place where cooked rice mutton, beef, poultry, vegetables dhall, and confectionary or refreshments including Chapattles rice cakes tea, coffee etc are prepared and kept for sale

Any person who shall act, appear or behave as the person in charge of the eating house shall be deemed and taken to be the keeper or the manager thereof

2 All eating houses and hotels shall be kept by the following conditions,-

(a) All premises used as such shall be sufficiently spacious and suitable for the purpose

(b) The premises shall have sufficient supply of good air and water

The receptacles for the storage of water shall be placed in a clean place a foot above the ground level and they shall be provided with suitable coverings

(c) The walls of every eating house be impervious, plastered and well cemented to a height of 4 feet from the ground and

M

floors of the Kitchen, cooking and bath rooms shall be rendered impervious either by having with Cuddapah slabs or Country slabs or by cement plastering

(d) Kitchen and bath-rooms shall be ventilated and provided with proper smoke vents so that smoke may not pervade into other dwelling houses All rooms in eating-houses shall be well lighted and ventilated

3. The proprietor or the person in Charge shall not allow persons to dine in any other place but the dining-hall

4. All utensils and other furniture shall be kept clean and all metallic vessels used in the Cooking or keeping food stuffs, shall have a Continual lining of tin and no lead vessels of any sort shall be used for any purpose

All reasonable precautions shall be taken to preserve Cooked food, pastry, sweet-meats, Confectionary or preserved, dried or cut fruit intended for human Consumption from Contamination from flies, dust, and bad ~~or~~ odours

5 No food stuff of any sort shall be stored or exposed for Sale in the premises which is stale, unwholesome, offensive or in any way unfit for human Consumption

2807

6. All refuse and dust in and around the premises shall be swept off and the drains well-flushed and the premises at all times kept in a clean and tidy Condition There shall be

In the event- latrine accommodation and the latrine shall be kept clean and the night-soil, covered with ashes, and removed daily shall be

N B The above rule applies not only to eating houses and hotels but also to the dwelling houses generally -

7. No person suffering from any infectious, contagious or loathsome disease and who has recently been in attendance on such person, or who is unwashed or otherwise unclean, shall be employed in eating houses

8. All utensils and all cooked and uncooked food stuffs shall, at all times, be open to inspection by the President, Vice-President, Medical officer, or Sanitary officer authorised by the Municipal President on his behalf

9 All cases of dangerous, infectious, diseases such as, Cholera, Plague, Eruptive fevers, such as, Small-pox Chickenpox, measles, and fevers of more than seven days' duration, shall be notified to the President, Vice President, Medical Officer or the Sanitary Inspector, forthwith. And such persons shall not be allowed to remain in the hotels or eating houses without the permission of the President

10 The keeper of every hotel or eating house shall obtain a written permission from the Vice President for the time opening of a hotel or eating house. He shall furnish the street and the door No of the house in which he has intended to keep the hotel or eating house on his application

And he shall also maintain a register for obtaining his signatures of his inspecting Officers

Any person that infringes his above bye-laws shall be issued a notice after he should comply with the above rules within 15 days If he continues his ~~infringement~~, he will be fined up to Rs 25/- on conviction before his Magistrate If he continues, his ~~license~~ he will be liable for further fine of ~~Rs~~ 2/- daily till he complies with provided ~~that the total amount of fine shall not exceed Rs 50.~~

Secretary

President

23-2-22

A.S.R. Sanitary Inspector

23-2-22

G R S VI G 34]

SUBJECT

Diary No of letter replied to 7543

General and Revenue Secretariat

( )

, the 192

Date of issue 22/4/22

Signed by

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section Genl

File No 53-21

Serial No 206

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with letter no. C 209-21/Ls G dt 17.6.1922 from the Dy Comr, Kadur Dt. requesting sanction to the following draft bye laws framed by the Taluk Boards of Kadur Chikmagalur & Tarikere relating to the following subjects viz — (1) Vaccination, (2) Regulating the numbering & registering of vehicles, (3) Bunds & drains, (4) Carrying Dangerous Gun, & (5) Registration of Births & Deaths

Order Thereon No. L 3096 Genl Regulations

The bye laws & Rules are sanctioned with slight modifications and approved Copies thereof are appended hereto.

2 The adjoining Comr is

[illegible]

[illegible]

[illegible]

[illegible]

List of enclosures.

Copied by

Examined by

WD 1836—GPO—1,000,000—41-12-41

OFFICE OF THE DEPUTY COMMISSIONER,

HASSAN DISTRICT,

Dated, Hassan, the 13th December 1933.

From,

K Mylar Rao Esq , B A B L ,

Deputy Commissioner,

Hassan District.

TO

T E Jayaram Iyer Esq , B A ,B L ,

Secretary to the Government of Mysore

Revenue Department,

Bangalore

Sir,

Adverting to Government orders Nos L 2500/M1 55-31-303 and L 3093/M1 55-31-206 dated 14th September 1933 and 23rd October 1933 respectively, conveying their sanction to the marginally noted bye-laws framed by the Municipal Council of Arsikere, I have the honour to state that the vernacular copies of the said bye-laws have not been received duly approved

2 As the President of the Municipal Council, Arsikere, in his No 941 dated 30th November 1933 has urged the necessity for Kannada copies of the byelaws, I request that the same may kindly be caused to be approved and returned to me at an early date

I have the honour to be,

Sir,

Your most obedient Servant

K Mylar Rao

Deputy Commissioner,

Hassan District

A V P

1 Byelaws relating to hotels
2 " " " vaccination.
3 " " " vehicles
4 " " " Building
5 " " " levy of octroi
6 " " " profession tax
7 " " " deaths and births

G. R. S VI—G/32]

37

BJECT

Diary No. of letter replied to 2[illegible]

ral and Revenue Secretariat
(ML)
the 191

Date of issue 5/1/23

Signed by

Section
File No 55-21
Serial No
No L4800 Quel & Corres re Kannada laws

To D.C. Hassan

Sir,

With reference to your letter no 219-21/28-G of 12.12.22, I am directed to state that arrangements may be made by the President of the Shimoga Municipal Council himself to have the bye laws in Kannada already framed by the Council suitably altered or modified in accordance with the ~~respective~~ bye laws in English sanctioned in G.O. no L 309 & mL 55-21 of 14.9.22. over

2.

Last of enclosures.

Copied by

Examined by

33657

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 26th April 1924.

No. 249-4 L 9

CENTRAL & REVENUE SECRETARIAT
Loc 28
28 APR 1924
LOCAL SELF GOVT BRANCH

M. Y. Ramanathan, Esq., B A ,
Deputy Commissioner, Hassan District.

To

L. SECTT
28 APR 1924
G. P. BRANCH

B. Varappa, Esq., Bar-at-Law.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Local and Legislative,
Departments, B a n g a l o r e.

Sir,

With reference to your letter No. L. 356/Mi. 58-21-196 dated 18/19th July 1922 returning for revision the draft octroi bye-laws of the Arsikere Minor Municipal Council, I have the honor to re-submit herewith the bye-laws received with the Arsikere Municipal President's report No. 351/ L. 24 dated 31st March 1924 and to state that the Municipal Council have resolved at their meeting held on 9th February 1924 that exemption from payment of Octroi should be given in respect of the articles noted in the margin. The draft Bye Laws as now revised by the Municipal Council Arsikere may be approved.

(1) Cocanut.
(2) Copra (Dry coanut)
(3) Kerosine oil
(4) Jaggery.
(5) Sugar.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District

(Sul. No. 13)

1924లో [illegible]

[illegible]

[illegible]

[illegible]

[illegible] — [illegible] —

1) Mr. [illegible] B K [illegible], B.A. LL.B

[illegible] —

(2) Mr. [illegible]

(3) " [illegible] —

(4) " [illegible]

(5) " A J [illegible] —

(6) " [illegible] —

(7) " [illegible] —

(8) " [illegible]

(1) Mr. B [illegible] (Ag V B)

(2) " [illegible]

(3) " [illegible]

(4) " D P W [illegible] —

I [illegible] —

[illegible] R 6319 - Rul. 81-19-6 dated 25-11-1920 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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[illegible]

[illegible]

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[illegible]

[illegible]

[illegible]

ఇచ్చిన పటంలో ఎంత భాగం చిత్రించబడిందో భిన్నాలలో రాయండి. ఎన్ని సమభాగాలు చేయబడ్డాయో, ఎన్ని భాగాలు చిత్రించబడ్డాయో గమనించండి. ఈ విధంగా మీరు కొన్ని ప్రశ్నలు తయారుచేసి మీ స్నేహితులను అడగండి.

(1) ఆ పాత్రలో మొత్తం ఎన్ని లీటర్ల పాలు పట్టవచ్చు? — 4 లీటర్లు

(2) రాజు వద్ద 5 పెన్సిళ్ళు, 4 పుస్తకాలు, 2 పెన్నులు ఉన్నాయి. — 11

(3) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

(4) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

(5) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

(6) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

(7) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

(8) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

(9) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

(10) ఒక పెట్టెలో 6 ఆపిల్ పండ్లు ఉన్నాయి. — 6

IV

Sub- B. K. Subramanya

Research

" Evaluation,

Re Improvement

Letter No.L.356/Ml.58-21-196 dated 18/19th July 1922 from to Government, Revenue Department, to the Deputy Commissioner-District.

With reference to the draft Octroi bye-laws of the Arvalgud Minor Municipal Council received with correspondence ending with your letter No.C.219/L.S.G. dated 17th May 1922, I am directed to observe as follows:

(i) Schedule IX re: taxes appended to the draft bye-laws does not correspond to the same schedule in Government Notification No.R.6319/Ml.81-19-6 dated 25th November 1920 relating to taxation in Minor Municipal Councils.

(ii) Secondly- if any item shown in the sanctioned schedule is to be exempted from payment of Octroi, a recommendation from you to that effect should accompany the proposal in accordance with para 32 of the said notification.

(iii) The draft bye-laws do not contain any provision or provisions under "Refund" as are found in similar sanctioned bye-laws.

2. The draft bye-laws are therefore herewith returned for revision by the Municipal Council in accordance with the Notification referred to above.

3. Some correction and suggestions also have been made in the draft copy for guidance which may be considered by the Council.

Office of the Deputy Commissioner,
Hassan District,
Dated, Hassan District.

No.219-21/L.S.G.

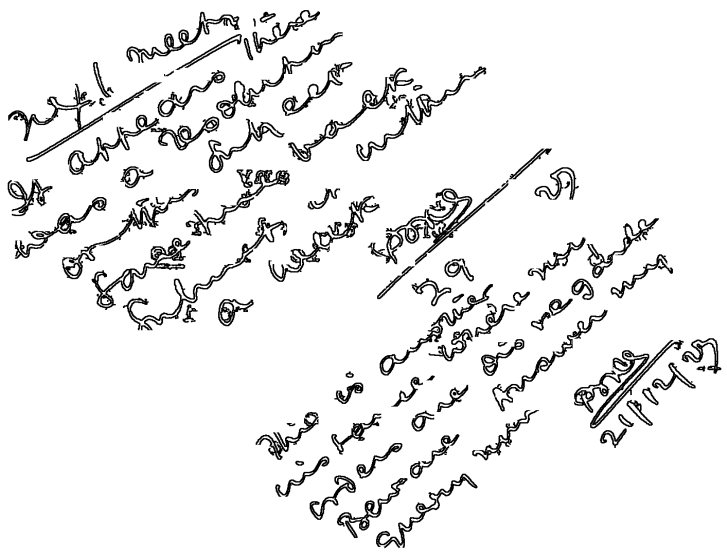
Office file

M E M O.

Copy of the above with its enclosures is forwarded to the President

...eiliero for immediate needful action.

for Deputy Commissioner
Kamrup District.



No R 6319 – Mi 81 19-6, dated 24th November 1920

The Government of His Highness the Maharaja are pleased to direct that with effect from 1st July 1921, the levy of Mohatarfa taxes shall cease in areas for which minor Municipal Councils have been, or shall, hereafter, be constituted, and they further direct that, in exercise of the powers conferred by Sub Section 3 of Section 187 of the Municipal Regulation the following taxes be imposed by the minor Municipal Councils from the above said date —

THE RATES SPECIFIED IN SCHEDULES I TO IV

(1) A tax on buildings and lands situated within the Municipal area
(2) A tax on vehicles and animals used for riding, draught or burden
(3) A tax on arts, professions, trades and callings and on offices and appointments, and
(4) An Octroi on animals and goods brought within the octroi limits for consumption or use therein

RULES FOR THE LEVY OF TAXES ON BUILDINGS AND LANDS

2 *Preparation of assessment list* —Every Municipal Council shall cause an assessment list of all buildings and lands and vacant sites in the municipality to be prepared containing—

(*a*) the name of the street or the division in which the property is situated
(*b*) the designation of the property either by name or by number sufficient for identification,
(*c*) the names of the owner and occupier, if known,
(*d*) the valuation on which the property is assessed and
(*e*) the amount of taxes assessed thereon

3 *Inspection of property* —For the purposes of making such assessment on property aforesaid the Municipal Council may appoint any person or persons to make an inspection of the property

4 *Information to be supplied* —On the requisition of the Municipal Council or of a person appointed under Rule 3, the owner or occupier of any building or land shall, within such reasonable period, as shall be specified in the requisition, be bound to furnish a true return to the best of his knowledge and belief and subscribed with his signature—

(*a*) as to the name and place of abode of the owner or occupier or of both
(*b*) as to the dimensions of such building or land and the market value thereof

5 *Inspection of list* —When the assessment list has been completed, the Municipal Council shall give public notice thereof by beat of tom tom or in such manner as they deem fit and of the place where a list or a copy thereof may be inspected and every person claiming to be either owner or occupier of the property included in the list and any agent of such person shall be at liberty to inspect the list and to make an extract therefrom without charge

6 *Complaint* —The Municipal Council shall at the same time give public notice of a day not being less than fifteen days from the publication of such notice on or before which complaints against the amount of any rateable value entered in the assessment list will be received by them

7 *Notice of first or increased assessment* —Whenever a new property is entered in the assessment list prepared and approved under Rules 5 and 6 *supra* for the first time or whenever the rateable value already in force is increased, the Municipal Council shall, as soon as conveniently may be, give a written notice to the owner or occupier of the property to the effect that any complaint against the same will be received by them at any time within fifteen days from the service of the said notice

8 *Register of complaints* —The Municipal Council shall cause all complaints so received to be registered in a book to be kept for this purpose and shall investigate and dispose of the objections

9 *Amendment of assessment list* When the complaint is disposed of and the result noted in the register, any amendment necessary in accordance with such result shall be made in the assessment list

10 *Authentication of list* —When all the complaints have been disposed of and all amendments in accordance with such complaints have been made in the assessment list, the said list shall be authenticated by the President and two members of the Council who shall certify that excepting the cases in which amendments have been made, no valid objection has been made to the valuation of the assessment contained in the list

11 (1) *Alteration of list* —The Municipal Council may, at any time, alter the said list by inserting the name of any person whose name ought to have been inserted or by inserting any property which ought to have been inserted or by altering the value of or assessment on any property which has been erroneously valued, or assessed through fraud, accident or mistakes after giving notice to any person interested in the alteration, of a time not less than one month from the date of service of such notice at which the alteration is made

(2) Every objection made by any person interested in such alteration before the time fixed in the notice shall be dealt with on its merits

(3) Every alteration made under this rule shall have the same effect as if it had been made at the time of the preparation or revision of the list during the official year in which such alteration was made

12 (1) *Revision of list* —It shall not be necessary to prepare a new assessment list every year Subject to the condition that every part of the assessment list shall be completely revised not less than once in every five years, the Municipal Council may adopt the valuation and assessment contained in the list for one year with such alteration as may be deemed necessary for the year immediately following

(2) But the provision of the Rules 5, 6 7, 8 9, 10 and 11 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year

13 *Taxes from whom primarily leviable* —Taxes on buildings and lands shall be primarily leviable from the actual occupier of the property upon which the said taxes are assessed if he is the owner of the buildings or lands or holds them on a building or other lease from the Government or from the Municipal Council or on a building lease from any person

14 *Property-tax a first charge on property and moveables* —Taxes on buildings and lands shall, subject to the prior payment of land revenue, if any, due to Government thereon, be a first charge upon the buildings or lands and upon the moveable property, if any, found within or upon such, building or land belonging to the person liable to the tax

15 (1) *Owners' obligation to give notice of demolition of building and liability on failure* —In the event of any building being demolished, the owner shall give notice thereof to the President

(2) Until such notice is given, the said owner shall be liable at the discretion of the Municipal Council for the payment of the property-tax which would have been leviable had not such building been demolished.

16 (1) *Obligation of the transferee to give notice of transfer* —Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred, the person to whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President

(3) Whenever such transfer comes to the knowledge of the President either through such notice or otherwise and after such enquiry as may be necessary, the name of the transferee shall be substituted in the Municipal register for that of the person primarily responsible

Rules for the levy of Taxes on Animals and Vehicles

17 *Register showing the names of persons liable to pay taxes on vehicles* —The Municipal Council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles and animals, with the amount leviable and such other details as may be necessary

18 *Complaints, amendment of list, etc* —Rules 5 to 11 *supra* relating to complaints, amendment and revision of the list, etc , shall apply *mutatis mutandis* to the levy of tax under Rule 17

19 *Composition fee* —The Municipal Council may compound with the keeper of any livery stable or of horse or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

20 *Liability of the transferer to give notice of transfer* —When a vehicle or animal has been sold, the transferer shall give notice of the same to the President and until such notice is given, he shall be liable to the payment of the tax

Rules for the levy of Tax on Arts, Profession, trade, etc

21 *Definition of person* —In these rules, the word "person" includes a firm, company or, association

22 *President to decide class and revise classification* —The President shall decide in which of the classes a person shall be placed and he may also revise the lists as often as necessary

23 *Basis of assessment* —The income or profits of the year ending 31st December previous to the date of assessment shall, if possible, be taken as the basis of assessment

24 *Refund in case the person ceases to exercise profession* —Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax— subject to the provision that refund shall be given for whole months only

25 *Persons exercising one or more trades, etc* —When a person exercises more than one trade or calling within the limits of the Municipality whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources

26 *Assessment list* —The Municipal Council shall prepare an assessment list in the Form No 8 prescribed in the Municipal Account Manual The assessment shall be made a fresh every year

27 *Complaints and objection* —Complaints and objections may be disposed of in the manner prescribed by Rules 8 9 10 and 11

28 *Every member of a firm, etc , to be separately liable* —Every member of a firm or partnership or of an undivided Hindu family shall be jointly and severally liable to the tax leviable under these rules

29 *Liability of the person to give notice of change of designation, etc* —Every person liable to be taxed who shall change either the designation of his firm or the nature of his profession trade or calling or his place of business shall within thirty days of such change give intimation thereof to the President and until such notice is given he shall be liable to such tax as may be assessed by the President

30 *A person exercising a profession in more than one Municipality* —If in any half year, any person exercises in more than one Municipality any such art profession trade or calling or holds any such office or appointment shall be liable to pay the tax leviable under the rules in each of such municipality, provided that the tax payable in each such municipality shall be fixed with reference only to the income derived from the business carried on or the appointment held therein

Rules for the levy of Octroi

31 The Municipal Councils shall frame bye laws under Section 48 (1) (k) of the Regulation for the levy of octroi at the rates specified in Schedule IV

32 *Municipal Councils exempted from levying Octroi on certain articles* —Any Municipal Council may on the recommendation of the Deputy Commissioner be exempted from levying octroi on any of the articles mentioned in the schedule

33 *Municipal Councils may compound* —The Municipal Councils may also compound with any merchant for the payment of the duty on one or more articles according to the schedule for a lump sum equal to the average of the duty levied from him on account of such article or articles during the past three years The composition fee should however be fixed with due regard to the extent of trade carried on by the merchan

Rules for the recovery of Taxes

34 *Receipts to be granted* —For all sums paid on account of any tax under the above rules, a receipt showing the amount and tax on account of which it has been paid shall be tendered by the person receiving the same

35 *Notice of demand* —Where any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix A For every such notice issued a fee of annas two shall be levied

36 *Distraint etc* —If such owner or owner s agent or occupier or person shall not within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorized in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

37 *Civil suit for Municipal dues* —Nothing herein contained shall preclude the Municipal Council from suing in a Civil Court for any amount due to them under these rules

38 *Warrant for distraint* —In order to distrain and sell the property referred to in Rule 36, the President shall issue a warrant in the form prescribed in Appendix B and for each such warrant a fee of eight annas shall be leviable

39 *Exceptions* —The moveable property that is not liable to attachment and sale under Section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

40 *Distraint when and how made* —Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance —

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to withdraw

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property

41 *Excessive distress to be avoided* —The distress shall not be excessive—that is to say the property distrained shall be nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale

42 *Procedure when amount due is not paid* —If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale, the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid

43 *Procedure if property is perishable* —If the property seized is perishable or if the expense of keeping it will, together with the amount of the tax due, exceed the value of the property, the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

44 *Surplus, how to be treated* —The surplus, if any, shall be paid to the person in possession distrained at the time of its seizure, if application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the Municipal Council

45 *No Municipal officer shall bid* —Neither the President nor any Municipal officer or servant shall directly or indirectly purchase any property at any such sale

46 *Levy of distraint fee* —Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs 5
A fee of six annas if the amount distrained for is not less than Rs 5 but less than Rs 10
A fee of eight annas if the amount distrained for is not less than Rs 10 but less than Rs 25
A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50
A fee of rupees two if the amount distrained for is not less than Rs 50 but less than Rs 75
A fee of ruppees three if the amount distrained for is not less than Rs 75 but less than Rs 100
A fee of rupees five if the amount distrained for is not less than Rs 100 and over

47 *Fees for maintaining live-stock distrained* —Fees levied under the above rule are not intended to cover the cost of maintaining any live-stock distrained

RATES FOR THESE WILL BE AS FOLLOWS —

	Annas	
Buffalo	4	each
Do calf	2	,,
Bullock or cow	4	,,
Heifer or calf	1	,,
Sheep or goat	1	,,
Kid	1	,,
Horse	4	,,
	Annas	**Each**
Foal	2	,,
Donkey	1	,,
Pig	1	,,
Birds of all kinds	1	,,

provided that no rate shall be charged where the owner of any live stock pays the full amount of the Municipal dues and receives back such live stock within three hours after seizure

48 *Tax when to be demanded from the tenant.*—If the property tax due in respect of any land remains unpaid after a notice of demand has been duly served on the owner thereof, the President may demand such sum from the occupier of such building or land and in default of payment, may recover from him in the manner provided for in Rule 36 However no arrears due from the owner for more than one year shall be so recovered from the occupier

G ARAVAMUDU IYENGAR,
Secretary to Government, Revenue Department

APPENDIX A

Notice of Demand

Take notice that the President of the Municipal Council demands from you the sum of Rs
due from you to the Municipal Council on account of
in for the half year and if the sum due is not paid into the office
of or if sufficient cause for
the non payment is not shown to him to within fifteen days from the
service of this notice, a warrant of distress will be issued for the recovery of the same with costs

Date *Signature of the President or the Vice-President*

APPENDIX B

Distraint Warrant

To

(*Here insert the name of the officer charged with the execution of the warrant*)

Whereas of has not paid or shown sufficient
cause for the non payment of the sum of rupees due for the taxes mentioned in the margin
for the 192 , although the said sum has been duly demanded from the said
and fifteen days have elapsed since such demand was made, this is to command you to distrain the
goods and chattles of the said (or as the case may be, any goods and chattles found on
the premises referred to) to the amount of the said sum of Rs together with
for warrant-fee, making together with a sum of Rs and such further sum as
may be sufficient to defray the charges of taking, keeping and selling such distraint, and if, within
fifteen days next after such distraint, the amount due on account of the said taxes and fee shall not be
paid, together with such further sum as may be sufficient to defray the charges of taking and keeping
such distraint, to sell the said goods and chattles , and having paid and deducted out of the proceeds
of the sale, the amount due on account of the said taxes and fee rupees and the charges
of taking, keeping and selling such distraint to return the surplus, if any, on demand to the person
whom you found in possession of the said goods and chattles If sufficient distraint cannot be found
of the goods and chattles of the said you are to certify the same to me together with this
warrant

Date *Signature or Stamp of the President*
of the Municipal Council.

SCHEDULE I

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
	Tax on buildings	Buildings	A rate on houses at 8 annas for every 100 rupees or portion of 100 rupees of the market value up to Rs. 2,000; with 4 annas for every 100 rupees or portion of Rs. 100 for the balance of such value in excess of Rs. 2,000	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless the Government consents to the levy of the tax. (c) Buildings exclusively used as places of public worship or for religious or charitable, but not for residential purposes. (1) Mantapa or buildings within the precincts of the temple used for storage of vahanams and other materials of the temple and those exclusively used by the archak for preparing Nayavedyam etc. (2) Out houses within the precincts of the temple used for residential purposes by persons entrusted with the temple work and those within the precincts of chattram or musafirkhanas used for residential purposes by persons entrusted with the cleansing work of the institution. (d) Aided or unaided schools on the buildings of which no rent is charged by the owners. (e) Buildings whose market value is Rs. 10 and under occupied by old and infirm people who earn nothing and who are too poor to pay the least rate of tax viz. annas eight (f) Buildings used for the purpose of native gymnasiums (g) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
	Tax on vacant lands	Vacant lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith a garden or pleasure ground or for the pasturage of animals kept for private use, etc.	Two annas of every 80 square yards	Vacant site specially reserved by Government for specific purposes such as pitching of tents parade and halting of troops.	In two equal instalments in advance in July and January every year
	Tax on vehicles	All vehicles kept for use within the Municipal limits.	SCHEDULE II (a) Four-wheeled vehicles with springs constructed to be drawn by two or more (b) Do horse bull or bullocks or by two or more horses under 13 hands, bull or bullocks, Rs. 5. (c) Two wheeled vehicles with springs constructed to be drawn by one or more horses, bull or bullocks, Rs. 3. (d) Every other vehicles with springs Rs. 3 (e) Every bicycle, Rs. 2 (f) Every cart or other vehicle with out spring, Rs. 2 (g) Every motor car Rs. 10 (h) Every motor bicycle Rs. 5	(a) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja. (b) Vehicles the property of Government unless the Government consents to the levy of the tax. (c) Vehicles belonging to the Municipality and not those hired by them. (d) Juvenile vehicles such as perambulators, etc., (e) Vehicles kept by carriage builders or dealers solely for sale. (f) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half year (g) Vehicles belonging to members of the Police and of the officers of the Municipality employed in and out door duties, provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council.	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January

	Class I Every person holding any office or appointment public or private or employed in any capacity whose pay salary or pension amounts to Rs. 1 000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs. 1 000 or upwards a month ... (1) Carrying on business as a company (2) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and Commission Agents (3) Bankers moneylenders money changers and pawnbrokers (4) Editors and proprietors of Newspapers (5) Advocates Attorneys, Pleaders (6) Practising medical practitioners of all kinds including Hakims and Vaidyas (7) Civil Engineers (8) Owners and farmers of markets and toll farmers (9) Owners of mills, warehouses printing presses, oil presses cotton presses, and factories of all kinds. (10) Keepers of hotels, lodging houses, boarding houses (11) Professional artists, Photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers (12) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages (13) Artizans	Rs. 50	(1) Agriculture. (2) The performance by an Agriculturist in respect of the produce raised by him or received by him as rent of any process ordinarily employed by any Agriculturist to render such produce to be taken to market. (2) The sale by any Agriculturist of the produce raised by him or received by him as rent, when he does not keep a stall for the sale of such produce. (3) Co-operative Societies which are intended for the benefit of the *bonafide members*	In two equal instalments in advance in July and January every year
	Class II. Every person described in Class I whose pay salary or pension amounts to or whose income is estimated to amount to Rs. 500 a month or upwards	Rs. 25		
	Class III. Rs. Rs. Do 300 a month or upwards 12			
	Class IV Do 200 a month or upwards 8			

SCHEDULE III—*concld.*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
		Do Rs 100	CLASS V a month or upwards Rs. 4		
		Do Rs 50 a month or upwards Rs. 2	CLASS VI.		
		Do Rs. 30 a month or upwards Re 1	CLASS VII.		
			SCHEDULE IV		
5	Octroi	Articles and animals specified in Column 4	Fresh cocoanuts each 0 0 1 Dry cocoanuts per maund 0 8 0 Betel leaves 100 leaves 0 0 1 Jaggery per maund 0 2 0 Sugar per maund 0 4 0 Kerosene oil and petrol per tin 0 2 0 Tobacco per maund 1 0 0 Piece goods per rupee, *ad valorem*. 0 0 2 Sheep or goats, each 0 1 6	(1) Personal luggage of travellers' articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within Municipal limits and are taken to the bonded warehouse as provided in the bye-laws, provided that if such goods be not exported they shall pay the full duty (3) Six green cocoanuts six dry cocoanuts; 100 betel leaves and one seer of tobacco if brought for personal consumption by *bona fide* travellers. (4) Piece goods manufactured locally	Time of import of goods into Municipal limits.

G.R.S VI G 34]

SUBJECT

Diary No of letter replied to 6028

General and Revenue Secretariat

(Rsg)

the 192

Date of issue 23rd July 24

Signed by M TLS

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section Rel

File No 55-21

Serial No 229

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with this letter no 219/21 Rs 8 dated 26.6.24 from the Deputy Commr for Salem Hasan on submitting the revised octroi bye-laws framed by the Attur Municipal Council and stating that they have resolved that exemption from payment of octroi duty shall be given in respect of Coconut oil, Kerosine oil, Jaggery & sugar, for Read and state Order Thereon No

order of 500/- on each Sanctioned

Approved

A copy of the bye-laws for the levy of octroi duty, as framed by the Municipality, is attached to the D.O. is forwarded to Salem for information & necessary action.

9/7

List of enclosures

Copied by

Examined by

WD 1553—GPB—1,000,000—21-12-21

Original Octroi bye-laws
for record - Implementation Notice
sent on 14/7/22 by Mr. [illegible]

59

Dated 25-12-21

The following draft- bye-laws relating to the levy of Octroi duty on articles imported into the Arcalore Municipality under Section 48 (1) (K) of the Municipal Regulation, VII of 1906, are published for the information of the public

Any inhabitant of the Municipality objecting to the proposed bye-laws may within a month from the date of Notice send his objections in writing to the Vice-President Municipal Council Arcalore

1 The local limits for collecting octroi duty shall be the Municipal boundaries

2 No article liable to octroi duty shall be brought within those limits, except by one of the roads described in the the Schedule hereto annexed

3 All persons bringing into or receiving from beyond the octroi limits of the town, any such articles, shall exhibit the same at the Municipal Office to allow of its being duly inspected by the Octroi Staff

4 Every person bringing dutiable articles within the town shall report the fact at the Municipal Office

5 A table showing the octroi duty leviable

on the various articles shall be exhibited at the Municipal office in conspicuous part thereof and copies shall be supplied without any charge to any person requiring the same

6 When the goods are brought to the Octroi office, they maybe unloaded and weighed or counted by the officer in charge of the octroi office. Upon ascertainment of the amount of octroi payable on the goods the importers shall either pay the amount due and receive a permit for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment In case the importer wishes to reexport the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an Octroi Subordinate

7 With a view to the appraisement of the value of the goods, and when the tax is assessed or Value at the importer maybe called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi office Should he fail or refuse to produce the invoice the Value of the goods shall be assessed by the officer in charge of the Octroi office at current rates and Octroi levies accordingly

8 The Municipal Council shall provide a bonded Warehouse for the custody of goods which may be deposited under bye-law 6

9 The bonded Warehouse shall be open for the transaction of business from 12 Noon to 5 PM daily except on Sundays and holidays authorised by the President Arrangements shall however be made by the officer in charge of the Octroi for dealing with perishable articles such as betel-leaves etc, on such days and also other articles under special circumstances

10 Any importer depositing goods in the bonded Warehouse shall unless the Octroi has previously to weighing counting and appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Schedule II) of the description, weight quantity, and if necessary, of the value of such goods

11 A receipt in the form appended (Schedule III) shall be given by the officer in charge of the Octroi for all goods deposited in the bonded Warehouse and a register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for the articles deposited by them and the Octroi department is not responsible for any goods

left at the premises and not covered by a receipt

12 The receipt given by the Octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

13 If the depositor does not himself take delivery of the articles deposited in the Octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes to be made and if the receipt is not produced, the delivery of the goods may at the discretion of the officer in charge of the Octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi post

14 Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may, on having full duty thereon, import such goods into the town, covered by a permit or may export such goods free covered by an export pass, subject to escort of an Octroi subordinate provided that new packages, covered by such pass, shall if possible and before they are taken from the warehouse, be stamped by the officer

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in charge so as to show that they are under bond The export pass shall be in triplicate the original being retained by the officer in charge of the warehouse and the duplicate and triplicate delivered. For every export pass granted under this rule or rule VI, A fee of one anna shall be charged for every packet provided that in the case of carts a fee of two annas shall be charged for every cart-

9 Octroi rules

15 The Officer in charge of the Octroi Octroi Note on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant-

16 All goods exported under such pass and also all goods exported under free export pass under bye-law 14 shall be produced by the exporter together with the duplicate pass at the Octroi Station at exit

17) No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules -

(1) Goods shall be allowed to remain on 3 days free of charge (11) After that period rates as in the following Schedule shall be charged for a week or portion thereof —

(a) Tobacco for 5 maunds or a portion thereof 3 pies a day (b) Piece goods per bale of 400 lbs 3 p as aday (c) Betel leaves per pendi (10,000 leaves) 6 pies a day

in charge so as to show that they are under bond the export pass shall be in triplicate the original being retained by the officer in charge of the warehouse and the duplicate and triplicate delivered. For every export pass granted under this rule VI, A fee of one anna shall be charged for every packet provided that in the case of carts a fee of two annas shall be charged for every cart-

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16 All goods exported under such pass and also all goods exported under free export pass under bye-law 14 shall be produced by the exporter together with the duplicate pass at the Octroi Station at exit

17 No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules -

(1) Goods shall be allowed to remain free of 3 days free of charge (2) After that period rates as in the following Schedule shall be charged for a week or portion thereof- —

(a) Tobacco for 5 maunds or a portion thereof 3 a day (b) Piece goods per bale of 1000 lbs 10.

(c) Betel leaves per pendi (10,000 leaves) 6 pies a d.

(iii) The date of admission and removal of goods shall record reckon as one day, and Sundays and close holidays shall not be taken into account in fixing the date from which fees under each class shall be payable

18 (c) The Municipality may, with the previous sanction of the President, permit any whole-sale dealer to occupy a room in the bonded Warehouse for the Storing of durable articles intended for Sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms or payment of rent as may from time to time be found necessary

(d) All goods remaining uncleared or unclaimed for a longer period than three months shall be sold to the highest bidder in public auction provided that before selling such goods notice of the fact shall be posted for seven days at the bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier, when the Storage fees are likely to exceed their value

no provision for perishable articles; the period for clearance there may be reduced to 24 hours. (Case 4 no. 5)

20 When any goods are sold under bye-law (c) the Sale proceeds shall be credited to the Municipal Fund as on payment of dues and Storage, due in respect thereof, provided that the amount realised by the Sale of the amount so due the balance shall be kept in deposit for one year and at

R e f u n d s.

21. On all articles on which Octroi duty has been paid and which are subsequently exposed by the original importer himself beyond the Municipal limits without breaking bulk, refund shall, subject to the following rules be granted at the rates originally charged at the time of import.

1. On piece goods within two months from the date on which Octroi was levied.
2 All other articles , within one month from the date on which Octroi was levied,

provided that no refund shall be granted of any sum less than one rupee.

22 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and shown such particulars as the President from time to time - -- prescribes

23 Any person who has been excempted, from production of goods at the Octroi Koti on import shall subject to the same conditions be exempted from the production of goods to be exported.

24 The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application on, with an export pass and keeping one part in the office shall deliver the other part to the applicant

25. All goods exported under such pass and also goods exported funder free export pass shall be produced by the exporter togeth rwith the duplicate pass at the Octroi station at exits.

Claims for such balance received during that time shall be duly considered by the President. At the expiry of one year or after all claims received during that period have been duly disposed of the balance shall be credited to Municipal funds. No claims shall be admitted after the said period of one year, except by special permission of the Council

Insert here Section 26 - 27 Note typed note

26 Importers of durable articles shall, if called upon by a requisition in Writing, signed by the President or Vice President within 3 months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in Proof of having exported the whole or part of the articles so received or otherwise any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi due on such goods or to Rs 25/- whichever may be less due to payment of octroi duty on the article unaccounted for

27 Any person importing or exporting durable articles who infringes bye laws 3, 4, 6, 10, 16, shall be liable to a fine not exceeding Rs 50/-

President

President

Schedule I

Name of Roads

Road to Octroi Katta leading from Grand Trunk Road via Raiganj Chowrahi Chittaranjan Road

Schedule No II

See bye-law No 10

To the Officer in charge of the Octroi Office At or near Durgapur Railway, Please receive the under-mentioned goods and deposit them in the Octroi

Name of depositor	Description of articles deposited	No of Packages & Marks etc	Destination & marks if any	Mode of conveyance	Name of Station	Value	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the bye-laws and rules relating to the Octroi

Witness

Signature

Address

Signature of the depositor

Address

Date

2009

Schedule III

See bye-law No 11

Octroi office, Municipality

I request the deposit the undermentioned goods from ---

Receipt No	No	Date	Goods deposited by	Name and class	Description	No of articles	Remarks

Goods Keeper

Date

Head clerk

Schedule IV

See duty Cases, Municipalities

Nature of duty	Class of Property liable	Amount for which or rates at which class liable	Exemption
	The articles mentioned in the respective columns when imported into municipal limits	Per value or duty (1) Bombay Patna leaves per 100 outside (2) Tobacco per maund one rupee (3) Ganja per one thousand three pounds (4) Piece goods & shirtcloth cloth value for hundred Rs 2/- (5) Sharp & goat each Rs (Slaughtered)	(1) Personal luggage of travellers, goods bonafide Property of Govt at the time of import and accompanied by an invoice certified by the Collector to be concerned that the goods belonging Govt (2) goods which are declared not to be imported for use or consumption within the municipal limits and are taken to the bonded warehouse as provided in the bye laws Provided that if such goods be not exported duty shall be paid (3) one hundred betelnuts leaves, one seer of tobacco & brought for personal consumption by bona fide travellers (4) Piece goods manufactured locally

(P.T.O.)